

TEST PACKAGE BULLETIN #2
11/30/2007

CORRECTION NOTICE

Please note that the test package narrative and the sample forms for Electronic Filing of Individual Income Tax Returns, Tax Year 2007, need the following corrections:

Nebraska Test #6

There are two current issues involving test #6.

First, the amount for child tax credit should have been omitted on the Form 1040, U. S. Individual Income Tax Return, line 52 as there is a phase out at the \$110,000 threshold.

Second, there is an issue regarding the Federal Form 6251, Alternative Minimum Tax. This test as originally designed incorporated calculations based on expected congressional law changes. It has been determined that we should use calculations based on actual current law. As a result, the exemption worksheet for line 29 of the Federal Form 6251 should start with a base \$45,000 not \$62,550. This bulletin will reflect changes made based on this difference.

These changes affect the Form 1040, U. S. Individual Income Tax Return as follows:

Line 45 (Alternative Minimum Tax): **5,961**
Line 46 (Add lines 44 and 45): **47,146**
Line 52 (Child tax credit): **0**
Line 56 (Add lines 47 through 56): **0**
Line 57 (Subtract line 56 from line 46): **47,146**
Line 63 (Total tax): **47,146**
Line 65 (2007 Estimated Tax): **7,000**
Line 72 (Total payments): **47,163**
Line 73 (Amount you overpaid): **17**
Line 74a (Amount refunded to you): **17**

These changes affect Form 1040N, Nebraska Individual Income Tax Return as follows:

Line 16 (Nebraska minimum tax): **70**
Line 17 (Total Nebraska tax): **9,720**
Line 18 (Amount from line 17): **9,720**
Line 19 (Nebraska personal exemption credit): **444**
Line 27 (Total nonrefundable credits): **444**
Line 28 (Subtract line 28 from line 18): **9,276**
Line 37 (Total tax and penalty): **9,276**
Line 39 (Amount you overpaid): **1,554**
Line 43 (Amount you want refunded): **1,554**

Nebraska Test #9

A copying error was made in reference to addresses using Street and St. For clarification, we will be using USPS standard suffix abbreviation for street types in addresses in all cases, for example WAY for Way and ST for Street.